Exhibit A

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

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Debtors. : (Jointly Administered)

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JOINT STIPULATION AND AGREED ORDER COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 9820 (AMES REESE, INC. AND LIQUIDITY SOLUTIONS INC. (D/B/A REVENUE MANAGEMENT INC.))

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), Ames Reese, Inc. ("Ames Reese"), and Liquidity Solutions Inc. (d/b/a Revenue Management Inc.) ("Liquidity Solutions," and together with Ames Reese, the "Claimants"), respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 9820 (Ames Reese, Inc. and Liquidity Solutions Inc. (d/b/a Revenue Management Inc.)) (the "Joint Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 18, 2006, Ames Reese filed proof of claim number 9820 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$118,242.99 (the "Claim") arising from the sale of goods to DAS LLC.

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books and Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on June 5, 2007, Ames Reese assigned its interest in the Claim to

Liquidity Solutions pursuant to a Notice of Transfer (Docket No. 8174).

WHEREAS, on June 19, 2007, Ames Reese filed its Response of Ames Reese, Inc. to Debtors' Omnibus Objection to Various Proofs of Claim (Docket No. 8372) (the "Response").

WHEREAS, on September 8, 2008, to resolve the Thirteenth Omnibus Claims

Objection with respect to the Claim, DAS LLC, Ames Reese, and Liquidity Solutions entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$108,526.24 as a general unsecured non-priority claim.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Claimants stipulate and agree as follows:

- 1. The Claim shall be allowed in the amount of \$108,526.24 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
- Ames Reese shall withdraw its Response to the Thirteenth Omnibus
 Claims Objection with prejudice.

So Ordered in New York, New York, this _____ day of September, 2008

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND APPROVED FOR ENTRY:

/s/ John K. Lyons

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